

Changes to the Budget and Accounting Policy Manual

| Date | Chapter | Section | Before Change | After Change | File Name |
|----------|---------|---------|--|--|---|
| 3/6/14 | 6 | 6.4 | Transaction Approvals chart: Transaction Type: Change Orders Comments: Only if the total purchase order value is greater than or equal to \$5000. | Transaction Approvals chart: Transaction Type: Change Orders Comments: Only if the total purchase order value is greater than or equal to \$5000. | Chapter 6 - Approvals |
| 2/24/14 | 6 | 6.4 | Transaction Approvals chart includes Transaction Amount: All Transaction Type: Travel Advances Minimum Approvals Required: Agency Internal Accountant + Business Manager + DOA | Delete Travel Advances from Transaction Approvals chart as travel advances are prohibited. | Chapter 6 – Approvals |
| 2/24/14 | 8 | 8.1 | Travel Advance The State prefers agencies use the PCard for travel-related payments, rather than a cash advance. Employees who do not have the state travel card (PCard) may be advanced funds (cash advance) for official travel. The following policies are in effect regarding Travel Advances: ▪A regular Payment Voucher (PV) is used to process the advance. ▪Travel advances for \$5,000 or more are forwarded to DOA for approval. ▪Travel advances will not be approved more than 30 days in advance of the date of travel. ▪Travel advances must be reconciled within 30 days of the completion of the travel (29 Del. C. §6520(c)), otherwise the agency will be denied any additional travel advances. | Delete Travel Advance section as travel advances are prohibited. | Chapter 8 – Miscellaneous Purchasing Requirements |
| 2/24/14 | 9 | 9.3.5 | Agencies periodically receive refunds from employees (unused portion of a travel advance) or from vendors (overcharges, product returns). | Agencies periodically receive refunds from employees or from vendors. | Chapter 9 – Receipt of Funds |
| 01/30/14 | 6 | 6.1 | Budget and Accounting Transaction Processing Requirements chart: Transaction Name: Federal Aid Master Electronic/Manual: Electronic Form(s) Required: Yes | Budget and Accounting Transaction Processing Requirements chart: Transaction Name: Federal Aid Master Electronic/Manual: Manual Form(s) Required: No | Chapter 6 – Approvals |
| 01/30/14 | 6 | 6.1 | | Inserted Verbiage on the Budget and Accounting Transaction Processing Requirements chart for Single Point of Contact. | Chapter 6 – Approvals |
| 01/30/14 | 6 | 6.2.3 | | Inserted New Sub-Section on Page 5: 6.2.3 Grant Security Grant Security utilizes delivered functionality within the proposal component by business unit. When a draft proposal is submitted, the system sends a worklist item | Chapter 6 – Approvals |

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| | | | | <p>to the designated reviewers and/or approvers. The proposal can either be approved or sent back for more information until the proposal is assigned a status of approved.</p> <p>Grant Security will include the following project roles:</p> <ul style="list-style-type: none"> ▪Principal Investigator = PI ▪OMB Federal Aid Coordinator = OFAC ▪OMB Clearinghouse Administrator = OCA ▪Department Fiscal Contact = DFC <p>Effective January 1, 2014, all organizations will be required to support the Grant Security. Organizations can submit a request to FSF to eliminate the Department Fiscal Contact, due to lack of staffing. The proposal component will track/record internal approvals and will be maintained by proposal/contract.</p> | |
| 01/30/14 | 6 | 6.5.7 | | <p>Inserted verbiage:</p> <p>Charter school requisitions, purchase orders, change orders and direct claim vouchers coded to School – Minor Capital do not require the approval of DOE because these funds may be used for current operations, minor capital improvements, debt service payments or tuition payments (14 Del. C. § 509 (g)).</p> | Chapter 6 – Approvals |
| 01/30/14 | 6 | 6.5.10 | Requisitions, purchase orders, change orders, and direct claim vouchers for postage equipment need the approval of OMB's GSS. | Requisitions, purchase orders, change orders, and direct claim vouchers for the purchase of postage machines and meters need the approval of OMB's GSS | Chapter 6 – Approvals |
| 01/30/14 | 10 | 10.2.2 | When the grant is ready for formal OMB review, the grant application and SPOC form are electronically processed within the State's financial management and accounting system. | <p><u>Grant SPOC Information</u></p> <p>When the grant is ready for formal OMB review, the grant application and SPOC form are electronically processed within the State's financial management and accounting system.</p> | Chapter 10 – Grants Management |
| 01/30/14 | 10 | 10.2.2 | NOTE: The SPOC forms are system generated in the State's financial management and accounting system from the Pre-Award collected data. A template of the SPOC form and the instruction manual are located on the OMB's website at http://budget.delaware.gov/clearinghouse/fedgrants.shtml . | NOTE: The SPOC forms are system generated in the State's financial management and accounting system from the Pre-Award collected data and data components. A template of the SPOC form and the instruction manual are located on OMB's website and are available via the following link: http://budget.delaware.gov/clearinghouse/forms.shtml . | Chapter 10 – Grants Management |
| 1/30/14 | 10 | 10.2.2.2 | Additional information on DSCC's procedures is located at http://budget.delaware.gov/clearinghouse/fedgrants.shtml . | Additional information on DSCC's procedures is located at http://budget.delaware.gov/clearinghouse/index.shtml . | Chapter 10 – Grants Management |
| 12/30/13 | 11 | Exhibit A | | Updated Exhibit A with the current version of Form # AP006 – Travel Authorization Form. | Chapter 11 – Travel Policy |

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| 12/30/13 | 11 | 11.4.3 | | <p>Inserted Verbiage on Page 9:</p> <p>e. Business related use of miscellaneous services.</p> <p>Miscellaneous services include, but are not limited to, the use of hotel computers, printers, or data services. Use of such services must be preapproved by the manager approving travel. Services must be deemed necessary for the employee to perform required job-related functions.</p> | Chapter 11 – Travel Policy |
| 12/11/13 | 11 | 11.1.4 | | Moved Verbiage from 11.1.5.3 to 11.1.4 on Page 3: The PCard may not be used for cash withdrawal. | Chapter 11 – Travel Policy |
| 12/11/13 | 11 | 11.1.5 | <p>11.1.5 Summary</p> <p>Daily travel expenses are reimbursed for lodging plus actual expenses.</p> <p><u>1.Lodging plus Actual Expense Method</u></p> <ul style="list-style-type: none"> •Use PCard for all authorized expenses, including common carriers (airlines, rail or bus), car rental, lodging, and lodging tax. •Meals and Incidental Expenses (M&IE) are covered at an actual method, not to exceed GSA Rates. •Receipts are required for common carriers, car rental, lodging, lodging tax, meals, incidentals, and any additional individual allowed expense. •Use PCard for all authorized expenses, where accepted. However, when PCard is not accepted, please refer to Section 11.5. <p><u>2.Reimbursement</u></p> <ul style="list-style-type: none"> •Use “Personal Expense Reimbursement” form (refer to Exhibit C) to claim any final adjustment/reimbursement. <p><u>3.PCard Financial Institution Cash</u></p> <ul style="list-style-type: none"> •The PCard may not be used for cash withdrawal. | <p>11.1.5 Cancellation</p> <p>When changes in travel require cancellation or revision of carrier tickets, car rental, or lodging arrangements, the employee must notify the travel coordinator and/or the manager approving travel as soon as possible so the necessary changes can be made. State funds shall not be expended to pay for unused reservations unless the state agency is satisfied that failure to cancel or use the reservation was unavoidable. An explanation for the cancellation should be documented and maintained at the agency.</p> | Chapter 11 – Travel Policy |
| 12/06/13 | 11 | 11.4.2 | a. The reimbursement for M&IE is not to exceed the standard M&IE rate. To qualify for more than the standard rate, it requires prior approval from OMB and DOA. | a.The reimbursement for M&IE is not to exceed the standard locality M&IE rate. To qualify for more than the standard locality rate, it requires prior approval from OMB and DOA. | Chapter 11 – Travel Policy |

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| 11/27/13 | 4 | 4.6 | 4.6 Budget Transfers | 4.6 Budget Transfers Fixed Section header formatting. | Chapter 4 – Budgeting |
| 11/27/13 | 4 | 4.6 | •Agencies may move spending authority among their own appropriation's spending lines without OMB approval. | •Agencies may move spending authority among their own NSF appropriation spending lines without OMB approval. | Chapter 4 – Budgeting |
| 11/27/13 | 4 | 4.6 | Agencies should contact DOA for any questions about these transfers. | Agencies should contact the OMB Budget Analyst for any questions about these transfers. | Chapter 4 – Budgeting |
| 11/27/13 | 4 | 4.6 | The Budget Journal transaction (formerly called an AA) | The Budget Journal transaction (formerly called an AA) | Chapter 4 – Budgeting |
| 11/27/13 | 7 | 7.2 | All Requisitions, POs, and Direct Claims for \$5,000 or more require DOA review and approval for processing in FSF. If no special approvals are required to process the transaction, and the purchase is for less than \$5,000, the Requisition, PO, or Direct Claim is processed in the FSF system with only agency approvals required. If special approvals are required to process the purchase transaction, and the purchase is for \$5,000 or more, the Requisition, PO, or Direct Claim is to be forwarded for the needed additional special approvals before it is submitted to DOA for review and special processing. | All Requisitions, POs, and Direct Claims greater than \$5,000 require DOA review and approval for processing in FSF. If no special approvals are required to process the transaction, and the purchase is for \$5,000 or less, the Requisition, PO, or Direct Claim is processed in the FSF system with only agency approvals required. If special approvals are required to process the purchase transaction, and the purchase is greater than \$5,000, the Requisition, PO, or Direct Claim is to be forwarded for the needed additional special approvals before it is submitted to DOA for review and special processing. | Chapter 7 – Purchasing and Disbursements |
| 11/27/13 | 7 | 7.3 | 20. Client placement expenses (Examinations & Premium Tax Evaluations) | 20. Client placement expenses 21. Examinations & Premium Tax Evaluations Renumbered section following insertion. | Chapter 7 – Purchasing and Disbursements |
| 11/27/13 | 7 | 7.6 | | Inserted bullet point: The Secretary of Finance may refuse to approve payment for an invoice or bill only, if the invoice or bill: <ul style="list-style-type: none"> ▪ Involves any transaction or item not in accordance with law. | Chapter 7 – Purchasing and Disbursements |
| 11/27/13 | 7 | 7.6.1 | The approval of the Secretary of Finance is required for vouchers totaling \$5,000 or more. | The approval of the Secretary of Finance is required for vouchers totaling more than \$5,000. | Chapter 7 – Purchasing and Disbursements |
| 11/27/13 | 7 | 7.6.1 | The State's financial management and accounting system will only process vouchers that have a unique vendor, vendor invoice number, and date combination. | The State's financial management and accounting system will only process vouchers that have a unique vendor, vendor invoice number, and invoice date combination. | Chapter 7 – Purchasing and Disbursements |

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| 11/27/13 | 7 | 7.6.3 | <p>7.6.3 Reversal Voucher</p> <p>If an incorrect PO is referenced on a PV, a Reversal Voucher is used to cancel the voucher. The Reversal Voucher references the original PV number and can be used to reestablish an encumbrance.</p> <p>Agencies process a Reversal Voucher to "undo" the initial PV, replacing the funds to a PO and reestablishing the encumbrance. After canceling the initial PV, agencies can then process a new PV with the correct PO reference.</p> | <p>7.6.3 Reversal Voucher</p> <p>A Reversal Voucher is used to correct a voucher that has been posted and paid. The Reversal Voucher references the original PV number and can be used to reestablish an encumbrance.</p> <p>A Reversal Voucher can be used to correct a paid voucher for the following reasons:</p> <ul style="list-style-type: none"> •To detach a PO and direct claim the invoice line(s); •To correct a direct claim voucher to reference a PO; •To correct the PO or PO line referenced; or •To change the amounts on the Distribution Lines, but not the Total Invoice Amount (the Total Invoice Amount of the correcting voucher must match the original voucher). <p>Reversal Vouchers may not be used when either the PO on the original voucher or the PO to be referenced on the correcting voucher has been closed.</p> <p>Agencies submit a request for a Reversal Voucher to the FSF Service Desk, via email or phone. Form AP008 Voucher Reversal Request is completed and submitted to the FSF Service Desk to streamline the process. To access the form, navigate to the FSF Portal>FSF Website>Information>FSF Forms or click the link: http://extranet.fsf.state.de.us/forms.shtml.</p> <p>FSF Service Desk staff will review and, as needed, confirm the original and new coding requested by the agency, prior to including as part of a service ticket and forwarding to the FSF AP Team for processing.</p> <p>The FSF AP Team will process the Reversal Voucher to "undo" the initial PV. After canceling the initial PV, the FSF AP Team can then process a new PV with the correct information.</p> <p>The FSF AP Team will contact the agency to request that they review and approve the Reversal and Correcting Vouchers. These vouchers must be approved the same day so they will net to zero.</p> | Chapter 7 – Purchasing and Disbursements |
| 11/27/13 | 7 | 7.6.6 | <p>Employees are not provided or reimbursed for food consumed in-State, during normal working hours. Exceptions are made for the following instances:</p> | <p>Employees are not provided or reimbursed for food consumed in-State, during normal working hours. Exceptions are made for the following instances:</p> | Chapter 7 – Purchasing and Disbursements |

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| | | | <ul style="list-style-type: none"> ▪Employees of state agencies who regularly receive wages-in-kind in addition to their salaries; ▪Employees of the Delaware Economic Development Office; ▪Employee recognition activities approved by the OMB Director prior to implementation; ▪When food is provided as part of a conference or registration fee, unless such a conference is primarily intended for state employees, in which case the lunch is not reimbursable; ▪When refreshments are served at a meeting of primarily non-state employees and it is deemed in the best interest of the State. <p>(29 Del. C. §5112)</p> | <ul style="list-style-type: none"> ▪Employees of state agencies who regularly receive wages-in-kind in addition to their salaries; ▪Employees of the Delaware Economic Development Office; ▪The expenditures of funds for food supplies as part of employee recognition activities established pursuant to § 5950 of this title; ▪The expenditures of funds for food supplied as part of an agency training function, such as a retreat or workshop, held away from the agency's home location. ▪State Police recruits during the period of their training; or ▪Circumstances where approval has been granted by the Director of the Office of Management and Budget and the Controller General. <p style="text-align: right;">(29 Del. C. §5112)</p> | |
| 11/27/13 | 7 | 7.10.1 | If any of the above dates of payment falls on a Saturday, Sunday or holiday, payment shall be made on the last working day prior to the specified date of payment. | If any of the above dates of payment falls on a holiday, payment shall be made on the last working day prior to the specified date of payment. | Chapter 7 – Purchasing and Disbursements |
| 11/27/13 | 7 | 7.10.2 | <p>7.10.2 Social Security Payments</p> <p>Payment of the employer's share of Social Security to the U.S. Government is initiated by the State Treasurer by forwarding a wire transfer and initiating a modification of amount to DOA. DOA processes a journal voucher to record the payment.</p> | <p>7.10.2 Social Security Payments</p> <p>Payment of the employer's share of Social Security to the U.S. Government is initiated by the State Treasurer by forwarding a wire transfer and initiating a modification of amount to DOA. DOA processes a journal voucher to record the payment.</p> | Chapter 7 – Purchasing and Disbursements |
| 11/27/13 | 11 | 11.2.1 | <p>The PCard may be used to purchase tickets in advance of travel to take advantage of special discount rates (supersaver fares, etc.), or other savings that will accrue to the State (i.e. supersaver discounts). Baggage charges assessed by airlines are reimbursable to the traveler if and only if the charges are directly related to the work mission.</p> <p>Note: Most airlines will not give refunds or partial refunds for supersaver airfares.</p> | <p>The PCard may be used to purchase tickets in advance of travel to take advantage of special discount rates (supersaver fares, etc.), or other savings that will accrue to the State (i.e. supersaver discounts).</p> <p>Note: Most airlines will not give refunds or partial refunds for supersaver airfares.</p> <p>Baggage charges assessed by airlines are reimbursable to the traveler if and only if the charges are directly related to the work mission. The employee is limited</p> | Chapter 11 – Travel Policy |

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| | | | | to one checked bag. The need for additional bags must be preapproved by the manager approving travel. State funds shall not be expended to pay for priority boarding or preferred seating unless it is deemed medically necessary. | |
| 11/27/13 | 11 | 11.4.1.2.c | For example, the <u>standard</u> United States rate, through September 30, 2013, is a maximum of: •\$77 for lodging (tax may be claimed in addition to the maximum lodging amount); and | For example, the <u>standard</u> United States rate, through September 30, 2014, is a maximum of: •\$83 for lodging (tax may be claimed in addition to the maximum lodging amount); and | Chapter 11 – Travel Policy |
| 11/27/13 | 11 | 11.4.2.2.d.1 | Meals (food, beverage, tax, and tips). | Meals (food, beverage, tax, and tips). Tips should be reasonable and customary, not to exceed 20%. The total for meals and tips should not exceed the per diem. | Chapter 11 – Travel Policy |
| 11/27/13 | 11 | 11.4.3 | g. Reimbursement for alcoholic beverages is strictly prohibited. | Unallowable Expenses include, but are not limited to: b.Alcoholic beverages c.Entertainment, not included in the cost of the conference, will not be covered by State funds. d.Other expenses noted in Chapter 7 – Purchasing and Disbursements, Section 7.2.2 | Chapter 11 – Travel Policy |
| 11/25/13 | 13 | 13.3 13.5.10 | | Corrected grammatical errors. | Chapter 13 – Asset Management |
| 10/10/13 | 7 | 7.3 | 42. OMB's GSS – replenishment for postage meter (ASF) | 42. OMB's GSS and DTI – replenishment for postage meter (ASF) | Chapter 7 – Purchasing and Disbursements |
| 10/10/13 | 7 | 7.3 | | 43. DOA PCard payment (NSF) | Chapter 7 – Purchasing and Disbursements |
| 10/10/13 | 7 | 7.7.5 | Single Payment Vendors, also known as one-time vendors, are those vendors where the State will pay only once for a non-taxable event. | Single Payment Vendors are vendors the State pays only once for a non-taxable event. | Chapter 7 – Purchasing and Disbursements |
| 10/10/13 | 7 | 7.7.5 | NOTE: Any vendor that may receive a 1099 reportable (taxable) payment must be in the vendor table. Single Payment Vendors are not taxable and are not to be place in the vendor table. | NOTE: Any vendor that may receive a 1099 reportable (taxable) payment must be in the vendor table. Single Payment Vendors are not taxable and are not to be place in the vendor table. | Chapter 7 – Purchasing and Disbursements |

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| 10/10/13 | 4 | 4.7 | <p>For example:</p> <ol style="list-style-type: none"> 1. An agency uses an IV to reimburse DOA for the agency's share of the State's monthly SuperCard charges (goods and/or services were received when the SuperCard was used), or to pay for the agency's share of the monthly phone bill. 2. DelDOT transfers cash to OST, who then redistributes the money among several school districts. The transfer from DelDOT to OST is made using an IVT (money is moving, but no underlying service or good exists), while the distribution to schools districts is made using a ZBCR (a reallocation of funds). | <p>For example:</p> <ol style="list-style-type: none"> 1. An agency uses an IV to reimburse DOA for the agency's share of the State's monthly SuperCard charges (goods and/or services were received when the SuperCard was used), or to pay for the agency's share of the monthly phone bill. 2. DelDOT transfers cash to OST, who then redistributes the money among several school districts. The transfer from DelDOT to OST is made using an IVT (money is moving, but no underlying service or good exists), while the distribution to schools districts is made using a ZBCR (a reallocation of funds). | Chapter 4 – Budgeting |
| 10/10/13 | 3 | Table 3.1 | <p>** These accounts are tracked as Fund 299, but are reported in the financial statements as part of General Fund operations activities.</p> <p>For additional information regarding GAAP Fund Types, see Appendix TBD</p> | <p>** These accounts are tracked as Fund 299, but are reported in the financial statements as part of General Fund operations activities.</p> <p>For additional information regarding GAAP Fund Types, see Appendix TBD</p> | Chapter 3 – Delaware's Accounting Framework |
| 09/27/13 | 12 | Chapter Title and Header | SuperCard | Procurement Card | Chapter 12 - Procurement Card |
| 09/27/13 | 12 | All Sections | SuperCard | PCard | Chapter 12 - Procurement Card |
| 09/27/13 | 12 | 12.1 | | Inserted Verbiage on Page 2: Procurement Card (PCard) | Chapter 12 - Procurement Card |
| 09/27/13 | 12 | 12.1 | | Inserted Verbiage on Page 2: Division of Accounting (DOA) | Chapter 12 - Procurement Card |
| 09/27/13 | 12 | 12.1 | | Inserted Verbiage on Page 2: Division of Accounting (DOA) | Chapter 12 - Procurement Card |
| 09/27/13 | 12 | 12.1 | with a total state spending limit of \$25 million per cycle | with a total state spending limit of \$25 million per cycle | Chapter 12 - Procurement Card |
| 09/27/13 | 12 | 12.1.1 | | <p>Inserted Verbiage under Bullet 5 on Page 3:</p> <p>i. For more information click the link to review the Statewide Contract for Nationwide Vehicle Rental Services GSS13694-VEH_RENTAL</p> <p>1. http://bidcondocs.delaware.gov/GSS_GSS_13694_AN1rev.pdf</p> | Chapter 12 - Procurement Card |
| 09/27/13 | 12 | 12.1.2 | | Inserted Verbiage on Page 4: | Chapter 12 - |

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| | | | | 2. For meals (food, beverage, tax, and tips) while traveling out-of-state. | Procurement Card |
| 09/27/13 | 12 | 12.1.2 | | Updated Verbiage on Page 4: 3. The PCard may be used for out-of-state gasoline purchases, if the traveler is in a location where the Fleet Services fuel access card cannot be used. | Chapter 12 - Procurement Card |
| 09/27/13 | 12 | 12.3.1 | state | State | Chapter 12 - Procurement Card |
| 09/27/13 | 12 | 12.3.1 | agency's | Agency's | Chapter 12 - Procurement Card |
| 09/27/13 | 12 | 12.3.1 | No other person is authorized to use the card, except in an emergency situation, for example, if a cardholder has some one else making travel arrangements or plans and booking airline tickets, rental car, or hotel stays. | No other person is authorized to use the card, except in an emergency situation. For example, a cardholder may have someone else make travel arrangements on their behalf (i.e., airline tickets, rental car, or hotel stays). | Chapter 12 - Procurement Card |
| 09/27/13 | 12 | 12.3.1 | | Inserted Verbiage on Page 8: in accordance with Delaware Code Title 29 Del C. §5112 | Chapter 12 - Procurement Card |
| 09/27/13 | 12 | 12.3.1 | | Deleted Verbiage on Page 8: per the Delaware Code or Accounting Procedures | Chapter 12 - Procurement Card |
| 09/27/13 | 12 | 12.3.2 | | Inserted Verbiage on Page 9: c. Disputed transactions must be submitted to the Division of Accounting PCard Team for processing. | Chapter 12 - Procurement Card |
| 09/27/13 | 12 | 12.3.2 | | Inserted Verbiage on Page 9: f. Agencies must ensure that all card holders understand the Budget and Accounting Manual before releasing the card. | Chapter 12 - Procurement Card |
| 09/10/13 | 6 | 6.2.2 | | Deleted Verbiage on Page 5: Though the Office of Management and Budget is in the approval workflow for reviewing/approving school district and charter school local funds and charter school minor capital improvement funds the school districts and charter schools are solely responsible for the expenditure of these funds. | Chapter 06 – Approvals |
| 09/10/13 | 6 | 6.5.7 | | Deleted Verbiage on Page 16: Charter school requisitions, purchase orders, change orders and direct claim vouchers coded to School – Minor Capital do not require the approval of DOE because these funds may be used for current operations, minor capital improvements, debt service payments or tuition payments (14 Del. C. § 509 (g)). | Chapter 06 – Approvals |
| 09/04/13 | 11 | 11.3.3 | | Inserted New Verbiage under Bullet 1 on Page 6: To ensure the most cost effective rates are available, all approved rental car arrangements must be made in accordance with the Statewide Contract for Out-of-State Vehicle Rentals | Chapter 11 – Travel Policy |

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| | | | | GSS13694-VEH_RENTAL. | |
| 09/04/13 | 11 | 11.3.3 | | <p>Inserted New Verbiage under Bullet 3 on Page 6: Domestic and International Vehicle Rental:</p> <ul style="list-style-type: none"> •Current Vendors are Hertz, Dollar and Thrifty Brands. <ul style="list-style-type: none"> ◦Domestic Rental Phone Number: 1-800-654-3131 ◦International Rental Phone Number: 1-800-654-3001 •To make reservations, the Agency calls the appropriate phone number (listed above) and reserves the rental vehicle using their Pcard. •To ensure proper pricing, the Agency must tell the vendor representative at the time the reservation is made to utilize the State of Delaware contract GSS13694-VEH_RENTAL. •The Pcard used to make the reservation must be presented to the vendor at the time the car is picked up. •For more information click the link to review the Statewide Contract for Nationwide Vehicle Rental Services GSS13694-VEH_RENTAL <ul style="list-style-type: none"> ◦http://bidcondocs.delaware.gov/GSS/GSS_13694_AN1rev.pdf | Chapter 11 – Travel Policy |
| 08/30/13 | 7 | All Sections | SuperCard | PCard | Chapter 7 – Purchasing and Disbursements |
| 08/30/13 | 8 | All Sections | SuperCard | PCard | Chapter 8 – Miscellaneous Purchasing Requirements |
| 08/27/13 | 11 | All Sections | SuperCard | PCard | Chapter 11 – Travel Policy |
| 07/22/13 | 5 | 5.4 | | <p>Deleted Bullets 1 and 2 on Page 6:</p> <ol style="list-style-type: none"> 1. If the probable cost of a Public Works purchase or contract does not exceed \$25,000, or if the probable cost of a Professional Services purchase or contract does not exceed \$50,000. (29 Del. C. §6961(a)) However, as a good business practice, every effort should be made to take advantage of the bid prices through GSS. 2. If the probable cost of the material and/or work is estimated to exceed | Chapter 05 – Procurement |

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| | | | | \$25,000 but not more than \$49,999, the purchase may be made in the open market provided the agency solicits written competitive quotations from three sources or all available sources, whichever is the lesser. The quotations are to be opened publicly at the time and place stated in the solicitation and the award shall be made. (29 Del. C. §6922(b)). | |
| 07/22/13 | 5 | 5.7 | | Deleted First Bullet on Page 13: Purchases of used equipment costing less than \$5,000 may be approved by the Cabinet Secretary or Agency Head concerned. All such purchases must be reported monthly to the OMB Director indicating a detailed description of item purchased, cost, useful life, purpose for which the item was acquired, and the name, address, and telephone number of the seller. | Chapter 05 – Procurement |
| 07/22/13 | 6 | 6.2.2 | | Inserted New Verbiage on Page 5: -Though the Office of Management and Budget is in the approval workflow for reviewing/approving school district and charter school local funds and charter school minor capital improvement funds the school districts and charter schools are solely responsible for the expenditure of these funds. | Chapter 06 – Approvals |
| 07/22/13 | 6 | 6.5.7 | | Inserted New Verbiage on Page 16: -Charter school requisitions, purchase orders, change orders and direct claim vouchers coded to School – Minor Capital do not require the approval of DOE because these funds may be used for current operations, minor capital improvements, debt service payments or tuition payments (14 Del. C. § 509 (g)). | Chapter 06 – Approvals |
| 07/22/13 | 7 | 7.4 | | Inserted Verbiage and Added link to form on Page 6: unless accompanied by an After-the-Fact Waiver Request form. The form can be accessed by clicking the link below. http://budget.delaware.gov/forms.shtml | Chapter 07 Purchasing and Disbursements |
| 07/22/13 | All Chapters | Footnote | Font and Format inconsistent | Updated Font and Format for consistency | Each Chapter Respectively |
| 06/04/13 | 7 | 7.6.5.1 | Last sentence in paragraph stated: “This exception does not apply to specialized transportation authorities created pursuant to Chapter 17 of Title 2.” | Sentence was removed as it has been repealed at this time. | Chapter 07 Purchasing and Disbursements |
| 06/04/13 | 7 | 7.6.5.2 | Number 4 Stated: The Printing and Publishing services provided by OMB's GSS | Agency was consolidated, removal of that department from this section. | Chapter 07 Purchasing and Disbursements |

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| 04/15/13 | 6 | 6.4 | There was no OMB workflow unless they were ad hoc in. Also no category Fund 300 or threshold limits over \$10,000. | Table was updated to reflect the new OMB workflow. Fund 300 was added and threshold limits for \$10,000 was added. | Chapter 06 – Approvals |
| 04/08/13 | 11 | Exhibit A | This form was formatted incorrectly | Form was updated to add totals, and added Meals to category list. | Chapter 11 – Travel Policy |
| 04/08/13 | 11 | 11.4.2.1 | Needed to update this section to include M&IE | Section was updated, and M&IE was added. | Chapter 11 – Travel Policy |
| 03/25/13 | 6 | 6.2.2 | This section did not include Manager 1 and 2 as this was a new role that was added to the system | This section now includes Manager 1 and 2 as well as a description of each position's responsibility. | Chapter 06- Approvals |
| 03/25/13 | 6 | 6.4 | Approval thresholds did not explain what action was to be taken when an amount was equal to a threshold amount. | The thresholds were updated in order to include if a number was equal to the threshold amount. | Chapter 06 – Approvals |
| 11/8/12 | 7 | 7.3 | Direct Claims list was out dated. | Direct Claims list was updated and reorganized | Chapter 07 – Purchasing and Disbursements |
| 10/11/11 | 6 | 6.1 | DOA has identified the appropriate transaction approval methods (electronic vs. manual), based on transaction type, as follows (a complete listing of all state forms for these transactions can be found at http://extranet.fsf.state.de.us/service_desk_forms.shtml): | DOA has identified the appropriate transaction approval methods (electronic vs. manual), based on transaction type, as follows (a complete listing of all state forms for these transactions can be found at http://extranet.fsf.state.de.us/forms.shtml): | Chapter 06 – Approvals v.3.8 |
| 10/11/11 | 7 | 7.4.2 | For an electronic copy of the Emergency Purchase Justification Form, agencies should refer to http://extranet.fsf.state.de.us/service_desk_forms.shtml . | For an electronic copy of the Emergency Purchase Justification Form, agencies should refer to http://extranet.fsf.state.de.us/forms.shtml . | Chapter 07 – Purchasing and Disbursements v.3.10 |
| 10/11/11 | 7 | 7.6.6 | For a complete listing of all state forms, agencies should refer to http://extranet.fsf.state.de.us/service_desk_forms.shtml . | For a complete listing of all state forms, agencies should refer to http://extranet.fsf.state.de.us/forms.shtml . | Chapter 07 – Purchasing and Disbursements v.3.10 |
| 10/11/11 | 8 | 8.2.1 | For a copy of this form, agencies should refer to http://extranet.fsf.state.de.us/service_desk_forms.shtml . | For a copy of this form, agencies should refer to http://extranet.fsf.state.de.us/forms.shtml . | Chapter 08 – Misc Requirements v.3.7 |
| 10/11/11 | 8 | 8.3.2 | A complete listing of all state forms can be found at http://extranet.fsf.state.de.us/service_desk_forms.shtml . | A complete listing of all state forms can be found at http://extranet.fsf.state.de.us/forms.shtml . | Chapter 08 – Misc Requirements v.3.7 |
| 10/11/11 | 8 | 8.4 | A complete listing of all state forms can be found at http://extranet.fsf.state.de.us/service_desk_forms.shtml . | A complete listing of all state forms can be found at http://extranet.fsf.state.de.us/forms.shtml . | Chapter 08 – Misc Requirements v.3.7 |
| 10/11/11 | 11 | 11.1.5 | <ul style="list-style-type: none"> Meals and incidental expenses are covered at an actual method, not to exceed GSA Rates. | <ul style="list-style-type: none"> Meals and Incidental Expenses (M&IE) are covered at an actual method, not to exceed GSA Rates. | Chapter 11 – Travel Policy v.4.3 |
| 10/11/11 | 11 | 11.1.5 | 2. Reimbursement <ul style="list-style-type: none"> Use “Personal Expense Reimbursement” form (refer to Exhibit D) to claim any final adjustment/ reimbursement. | 2. Reimbursement <ul style="list-style-type: none"> Use “Personal Expense Reimbursement” form (refer to Exhibit C) to claim any final adjustment/ reimbursement. | Chapter 11 – Travel Policy v.4.3 |
| 10/11/11 | 11 | 11.4.2 | Lodging, Meals, and Incidentals | Lodging and Meals and Incidental Expenses (M&IE) | Chapter 11 – Travel Policy v.4.3 |
| 10/11/11 | 11 | 11.4.2 | i.Occupancy Tax | i.Occupancy Tax | Chapter 11 – |

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| | | | <p>The State of Delaware is exempt from the tax on occupancy of hotel, motel and tourist home rooms within Delaware only. When in-state overnight accommodations are necessary, the employee should be provided with a copy of the Occupancy Tax Exemption Certificate (see Exhibit C) to be presented to the hotel/motel/etc. Tax on occupancy of hotels in other states must be paid.</p> <p><u>All lodging expenses require itemized receipts.</u></p> | <p>The State of Delaware is exempt from the tax on occupancy of hotel, motel and tourist home rooms within Delaware only. When in-state overnight accommodations are necessary, the employee should be provided with a copy of the Occupancy Tax Exemption Certificate (see Exhibit C) to be presented to the hotel/motel/etc. Tax on occupancy of hotels in other states must be paid.</p> <p><u>All lodging expenses require itemized receipts.</u></p> | Travel Policy v.4.3 |
| 10/11/11 | 11 | 11.5 | 1.... This form and supporting documentation, including required itemized receipts should be submitted to the appropriate organization authority <u>within seven business days</u> after the completion of travel. | 1.... This form and supporting documentation, including required itemized receipts should be submitted to the appropriate organization authority <u>within seven (7) business days</u> after the completion of travel. | Chapter 11 – Travel Policy v.4.3 |
| 10/11/11 | 11 | 11.5 | 2.... Employees may obtain a copy of the Missing Receipt Affidavit form at: http://extranet.fsf.state.de.us/service_desk_forms.shtml . | 2.... Employees may obtain a copy of the Missing Receipt Affidavit form at: http://extranet.fsf.state.de.us/forms.shtml . | Chapter 11 – Travel Policy v.4.3 |
| 10/11/11 | 12 | 12.2.2 | a.This form is available with the other FSF forms at the following link: http://extranet.fsf.state.de.us/service_desk_forms.shtml . | a.This form is available with the other FSF forms at the following link: http://extranet.fsf.state.de.us/forms.shtml . | Chapter 12 – SuperCard, v.5.1 |
| 10/11/11 | 12 | 12.2.2 | c. Agencies must review quarterly (at a minimum). | c. Agencies must review the cardholder profiles quarterly (at a minimum). | Chapter 12 – SuperCard, v.5.1 |
| 10/03/11 | 5 | 5.1.1 | For more detailed transactions processing information, agencies should refer to Chapter 7. Purchasing and Chapter 8. Miscellaneous Purchasing Requirements. | For more detailed transactions processing information, agencies should refer to Chapter 7. Purchasing and Disbursements, and to Chapter 8. Miscellaneous Purchasing Requirements. | Chapter 05 – Procurement v.5.4 |
| 10/03/11 | 5 | 5.3 | The Purchasing and Contracting Advisory Council (29 Del C. §6913) establishes thresholds that trigger formal bidding procedures in the areas of Materiel and Non-Professional Services, Public Works, and Professional Services. | The Contracting and Purchasing Advisory Council (CPAC) (29 Del C. §6913) establishes thresholds that trigger formal bidding procedures in the areas of Materiel and Non-Professional Services, Public Works, and Professional Services. | Chapter 05 – Procurement v.5.4 |
| 10/03/11 | 5 | 5.3.2 | Less than \$25,000 – Open Market Purchase \$25,000 - \$49,999 – 3 Letter Bids \$50,000 and over – Formal Bid | Less than \$50,000 – Open Market Purchase \$50,000 - \$99,999 – 3 Letter Bids \$100,000 and over – Formal Bid | Chapter 05 – Procurement v.5.4 |
| 10/05/11 | 5 | 5.5 | <p>Public Works Contracts may be classified as:</p> <p>Small – (less than \$25K – CPAC/ Facilities Management) – follow §6922; open market purchase (see M&NP, below); bid and performance bonds may be required. (29 Del. C. §6927(a) (1))</p> <p>Medium – (\$25K - \$49,999 – CPAC/ Facilities Management) – three (3) letter bids; bid and performance bonds may be required.</p> <p>Large – (greater than \$50K –</p> | <p>Public Works Contracts may be classified as:</p> <p>Small – (less than \$50K – CPAC/ Facilities Management) – follow §6922; open market purchase (see M&NP, below); bid and performance bonds may be required. (29 Del. C. §6927(a) (1))</p> <p>Medium – (\$50K - \$99,999 – CPAC/ Facilities Management) – three (3) letter bids; bid and performance bonds may be required.</p> <p>Large – (greater than \$100K –</p> | Chapter 05 – Procurement v.5.4 |

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| | | | CPAC/Facilities Management) – follow §6962 ; Material and work of a non-professional nature not performed by employees of an agency must be performed under contract after competitive bidding, except as noted otherwise in this Manual. (29 Del. C. §6904(g)) If the probable cost of a Public Works contract is expected to exceed \$50,000: | CPAC/Facilities Management) – follow §6962 ; Material and work of a non-professional nature not performed by employees of an agency must be performed under contract after competitive bidding, except as noted otherwise in this Manual. (29 Del. C. §6904(g)) If the probable cost of a Public Works contract is expected to exceed \$100,000: | |
| 10/05/11 | 5 | 5.6.1 | Professional service contracts are to be publicly announced not less than once a week for a two consecutive week period in a statewide news publication. (29 Del. C. §6981(b)) Per the State’s pilot web-based procurement program, legal notices shall direct interested bidders to the pilot agency websites. For detailed information, agencies should refer to Section 30 Epilogue in HB 290 . Additional information is also located at www.bids.delaware.gov . | Professional service contracts are to be publicly announced not less than once a week for a two consecutive week period in a statewide news publication. (29 Del. C. §6981(b)) Per the State’s web-based procurement program, legal notices shall direct interested bidders to the agency websites. For additional information, agencies should refer to Section 30(a) Epilogue in HB 190 : For the purposes of meeting the public notice and advertising 1 requirements of 29 Del. C. c. 69, the announcement of bid solicitations and associated notices for the required duration on www.bids.delaware.gov shall satisfy the public notice and advertisement requirements under this chapter. | Chapter 05 – Procurement v.5.4 |
| 10/04/11 | 11 | 11.5 | 1. All requests for travel expense reimbursements shall be submitted on the State of Delaware “Personal Expense Reimbursement” (PE) form provided by DOF (see Exhibit D). | 1. All requests for travel expense reimbursements shall be submitted on the State of Delaware “Personal Expense Reimbursement” (PE) form provided by DOF (see Exhibit C). | Chapter 11 – Travel Policy v.4.2 |
| 10/04/11 | 11 | 11.5 | 2. Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see Exhibit F). | 2. Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see Exhibit E). | Chapter 11 – Travel Policy v.4.2 |
| 10/04/11 | 11 | Exhibit B | EXAMPLE LODGING AND PER DIEM RATES For October 1, 2010, to September 30, 2011, the standard rate is of \$77.00 for lodging and \$46.00 for meals and incidental expenses (M&IE). Example of rates for cities in Connecticut October 1, 2010 to September 30, 2011 Rates in Table are displayed. | EXAMPLE LODGING AND PER DIEM RATES For October 1, 2011, to September 30, 2012, the standard rate is of \$77.00 for lodging and \$46.00 for meals and incidental expenses (M&IE). Example of rates for cities in Connecticut October 1, 2011 to September 30, 2012 Revised rates in Table are displayed. | Chapter 11 – Travel Policy v.4.2 |
| 10/04/11 | 11 | Exhibit C | STATE OF DELAWARE DIVISION OF REVENUE EXEMPTION CERTIFICATE TAX ON OCCUPANCY OF HOTEL AND MOTEL AND TOURIST HOME ROOMS | Deleted the page containing Exhibit C. (Renamed Exhibits D, E, and F to Exhibits C, D, and E, respectively.) | Chapter 11 – Travel Policy v.4.2 |
| 09/01/11 | 11 | Exhibit D | Form AP000 – Employee Expense | Form AP003 – Personal Expense | Chapter 11 – |

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| | | | Voucher | Reimbursement | Travel Policy v.4.1 |
| 08/05/11 | 2 | 2.1.5 | Management is required to review State financial management and accounting system reports for balance verification as part of each agency's regular monthly reconciliation process and sign a monthly Certification of Internal Controls (Agencies should refer to the example at the end of this chapter) as evidence of this reconciliation and review. The Certification is to be submitted to the DOA no later than the 15th of every month. | Management is required to review State financial management and accounting system reports for balance verification as part of each agency's regular monthly reconciliation process and sign a monthly Certification of Internal Controls as evidence of this reconciliation and review. (Agencies should refer to the example at the end of this chapter.) The Certification is to be submitted within 15 days of the end of the Month being certified. | Chapter 02 – Internal Controls v.4.9 |
| 08/05/11 | 2 | Pg. 2-20 | Example Memorandum on Monthly Certification of Internal Controls | Replaced with FSF Monthly Reconciliation Certification Form | Chapter 02 – Internal Controls v.4.9 |
| 06/30/11 | 7 | 7.6.1 | Agencies must provide the vendor's invoice number and the vendor's federal identification number (TIN) on all vouchers processed in the FSF system, to ensure v payments from the State are properly credited to the account. | Agencies must provide the vendor's invoice number and invoice date on all vouchers processed in the FSF system, to ensure payments from the State are properly credited to the account. | Chapter 07 – Purchasing and Disbursements v.3.9 |
| 06/29/11 | 6 | 6.1 | Transaction Name Fixed Asset Addition Trans. ABBR FA Electronic/Manual Electronic Form(s) Required Asset Worksheet Form Location FSF -- generated | Transaction Name Capital Asset Addition Trans. ABBR ADD Electronic/Manual Electronic/Manual Form(s) Required AM Change Request – for Manual Add / Modification Only Form Location Extranet | Chapter 06 – Approvals v.3.7 |
| 06/29/11 | 6 | 6.1 | Transaction Name Fixed Asset Transfer Trans. ABBR FX Electronic/Manual Electronic Form(s) Required None Form Location | Transaction Name Capital Asset Transfer Trans. ABBR TRF Electronic/Manual Electronic Form(s) Required None Form Location | Chapter 06 – Approvals v.3.7 |
| 06/29/11 | 6 | 6.1 | Transaction Name Fixed Asset Disposal Trans. ABBR FD Electronic/Manual Electronic | Transaction Name Capital Asset Disposal Trans. ABBR RET Electronic/Manual Electronic | Chapter 06 – Approvals v.3.7 |

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| | | | Form(s) Required Yes | Form(s) Required ERI or Surplus Excess Property Form | |
| | | | Form Location OMB's GSS Surplus Services | Form Location OMB's GSS Surplus Services / Extranet | |
| 06/29/11 | 6 | 6.1 | Transaction Name Fixed Asset Modification | Transaction Name Capital Asset Modification | Chapter 06 – Approvals v.3.7 |
| | | | Trans. ABBR FF | Trans. ABBR | |
| | | | Electronic/Manual Electronic | Electronic/Manual Manual | |
| | | | Form(s) Required No | Form(s) Required AM Change Request Form | |
| | | | Form Location | Form Location Extranet | |
| 06/29/11 | 6 | 6.1 | Transaction Name Fixed Asset Adjustment | Transaction Name Capital Asset Adjustment | Chapter 06 – Approvals v.3.7 |
| | | | Trans. ABBR FJ | Trans. ABBR ADJ | |
| | | | Electronic/Manual Electronic | Electronic/Manual Electronic | |
| | | | Form(s) Required Yes | Form(s) Required No | |
| | | | Form Location Central AM/DOA | Form Location | |
| 06/29/11 | 6 | 6.4 | In the Transaction Approvals table, under the Comments column: Only if the total purchase order values is greater than or equal to \$,5000. | In the Transaction Approvals table, under the Comments column: Only if the total purchase order value is greater than or equal to \$5000. | Chapter 06 – Approvals v.3.7 |
| 06/28/11 | 12 | 12.1.1 | b. For travel, the card provides: <ol style="list-style-type: none"> Secure trip registrations, lodging, and avoidance of possible late charges. Pre-trip assistance with information such as Automatic Teller Machine (ATM) locations, weather reports, and health precautions. | b. For travel, the card provides: <ol style="list-style-type: none"> Secure trip registrations, lodging, and avoidance of possible late charges. Pre-trip assistance with information such as weather reports and health precautions. | |
| 06/28/11 | 12 | 12.1.2 | 2. For meals (food, beverage, tax, and tips) and incidental expenses: <ul style="list-style-type: none"> •If using the Actual Expense Method of Reimbursement – Use the SuperCard for meals. •If using the Per Diem Method of Reimbursement (fixed reimbursement amount per day), employees may use the card. However, any SuperCard charges will need to be subtracted from the Per Diem rate. | 2. For meals (food, beverage, tax, and tips) while traveling. | Chapter 12 – SuperCard v.5.0 |

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| 06/28/11 | 12 | 12.1.2 | <p>3. The SuperCard may be used for out-of-state gasoline purchases, if the traveler is in a location where the Fleet Services fuel access card cannot be used.</p> <p>4. The SuperCard may be used for obtaining cash from ATMs using a Personal Identification Number (PIN), with agency approval. Cash withdrawals from within a Financial Institution are prohibited, except for international travel and must be added to the card profile for access.</p> <p>5. The SuperCard may be used to pay for meals for several employees while traveling within the same agency.</p> | <p>3. The SuperCard may be used for out-of-state gasoline purchases, if the traveler is in a location where the Fleet Services fuel access card cannot be used.</p> <p>4. The SuperCard may be used to pay for meals for several employees while traveling within the same agency.</p> | Chapter 12 – SuperCard v.5.0 |
| 06/28/11 | 12 | 12.3.1 | <p>3. Meals, travel, entertainment within the State of Delaware, or any expense not authorized for State business.</p> <p>4. Cash advances not for state business.</p> <p>5. Personal telephone calls/monthly service.</p> | <p>3. Meals, travel, entertainment within the State of Delaware, or any expense not authorized for State business.</p> <p>4. Personal telephone calls/monthly service.</p> | Chapter 12 – SuperCard v.5.0 |
| 06/28/11 | 12 | 12.6.1 | g. Not allow anyone other than the Cardholder to use the SuperCard, the account number, and/or the PIN, except as noted under “Authorized Credit Card Use” in Section C, above. | g. Not allow anyone other than the Cardholder to use the SuperCard, the account number, except as noted under “Authorized Credit Card Use” in Section C, above. | Chapter 12 – SuperCard v.5.0 |
| 06/28/11 | 12 | 12.7 | <p>12.7 Cash Withdrawals</p> <p>12.7.1 Agency Policy Requirements</p> <p>Agency internal policy must address...</p> <p>12.7.2 ATM Cash Advances</p> <p>If agency policy permits and...</p> <p>12.7.3 Bank Teller Cash Advances</p> <p>Cash withdrawal from within...</p> <p>12.7.4 Cash Advance Fees</p> <p>Cash withdrawals incur a service...</p> | <p>12.7 Cash Withdrawals</p> <p>12.7.1 Agency Policy Requirements</p> <p>Agency internal policy must address...</p> <p>12.7.2 ATM Cash Advances</p> <p>If agency policy permits and...</p> <p>12.7.3 Bank Teller Cash Advances</p> <p>Cash withdrawal from within...</p> <p>12.7.4 Cash Advance Fees</p> <p>Cash withdrawals incur a service...</p> | Chapter 12 – SuperCard v.5.0 |
| 06/14/11 | 11 | 11.1.1 | This policy is an “Accountable Plan” for IRS purposes, and as such, employee reimbursements are not reported as pay. “Accountable Plans” require Per Diem rates be “similar in form to and not more than the federal rate”. The federal rates are established by the U.S. General Services Administration each year for the period October 1 to September 30. | This policy is an “Accountable Plan” for IRS purposes, and as such, employee reimbursements are not reported as pay. “Accountable Plans” require per diem rates be “similar in form to and not more than the federal rate”. The federal rates are established by the U.S. General Services Administration (GSA) each year for the period October 1 to September 30. | Chapter 11 – Travel Policy v.4.0 |
| 06/14/11 | 11 | 11.1.4 | Employees must retain all SuperCard receipts. | Employees must retain all SuperCard itemized receipts for all SuperCard transactions. | Chapter 11 – Travel Policy v.4.0 |
| 06/14/11 | 11 | 11.1.5 | 3. Daily travel expenses are reimbursed by one of two general methods, which are selected by organization management. Each | <p>Daily travel expenses are reimbursed for lodging plus actual expenses.</p> <p>1. <u>Lodging plus Actual Expense</u></p> | Chapter 11 – Travel Policy v.4.0 |

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| | | | <p>method below is valid, but only one method will be used for all travel expenses for that trip.</p> <p>a. Lodging plus fixed diem method; or</p> <p>b. Actual expense method.</p> <p>Agencies should refer to Section 11.4 below for more information on the use of each of these methods.</p> <p>4. <u>Lodging plus Fixed Per Diem Method of Reimbursement</u></p> <ul style="list-style-type: none"> • Use “Payment Voucher” form for Cash Travel Advance or SuperCard ATM Cash if permitted by the agency. • Use SuperCard for common carriers (airlines, rail or bus), car rental, lodging, and lodging tax. • Meals and incidental expenses are covered at a fixed amount per day based on the per diem, and employees shall be given a cash advance for these items prior to travel. No receipts are required for meals and incidental expenses when this method is selected. If this method of reimbursement is selected, the SuperCard is not to be used for any meals or incidental expenses. • Receipts are required for common carriers, car rental, lodging, lodging tax and any additional individual allowed expense that exceeds \$20. <p>Individual meals and incidental expenses are not itemized, as they are a fixed amount per day. The daily per diem rate is itemized.</p> <p>5. <u>Actual Expense Method of Reimbursement</u></p> <ul style="list-style-type: none"> • Use “Payment Voucher” form for Cash Travel Advance or SuperCard ATM Cash if permitted by the agency. • Use SuperCard for all authorized expenses where accepted. • Receipts are required for common carriers, car rental, lodging, lodging tax, and any individual allowed expense that exceeds \$20 <u>including meals and incidental expenses</u>. Individual meals and incidental expenses <u>must</u> be itemized. <p>6. <u>Final Reimbursement</u></p> <ul style="list-style-type: none"> • Use “Personal Expense | <p><u>Method</u></p> <ul style="list-style-type: none"> • Use SuperCard for all authorized expenses, including common carriers (airlines, rail or bus), car rental, lodging, and lodging tax. • Meals and incidental expenses are covered at an actual method, not to exceed GSA Rates. • Receipts are required for common carriers, car rental, lodging, lodging tax, meals, incidentals, and any additional individual allowed expense. • Use SuperCard for all authorized expenses, where accepted. However, when SuperCard is not accepted, please refer to Section 11.5. <p>2. <u>Reimbursement</u></p> <ul style="list-style-type: none"> • Use “Personal Expense Reimbursement” form (refer to Exhibit D) to claim any final adjustment/ reimbursement. <p>3. <u>SuperCard Financial Institution Cash</u></p> <ul style="list-style-type: none"> • The SuperCard may not be used for cash withdrawal. | |

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| | | | <p>Reimbursement” form to claim any final adjustment/ reimbursement.</p> <p>7. <u>SuperCard ATM Cash</u></p> <ul style="list-style-type: none"> Optional for agencies - A Personal Identification Number (PIN) must be requested, if needed, for the individual cardholder. Should be utilized by individuals who need cash for organization requirements, emergencies or extended travel. <p>8. <u>SuperCard Financial Institution Cash</u></p> <ul style="list-style-type: none"> The SuperCard may not be used for cash withdrawal from within financial institutions. <p>9. <u>All SuperCard transactions require receipts.</u></p> <p>10. The per diem method of reimbursement may simplify administration for the organization and traveler and is preferred.</p> | | |
| 06/14/11 | 11 | 11.2 | All common carrier transportation expenses require receipts. | All common carrier transportation expenses require itemized receipts. | Chapter 11 – Travel Policy v.4.0 |
| 06/14/11 | 11 | 11.3.3 | <u>All rental car expenses require receipts.</u> | <u>All rental car expenses require itemized receipts.</u> | Chapter 11 – Travel Policy v.4.0 |
| 06/14/11 | 11 | 11.4.1 | <p>1. Daily expenses shall be reimbursed by one of two methods (only <u>one</u> method for all travel related charges), which is selected by management:</p> <ol style="list-style-type: none"> Lodging plus fixed per diem method, or Actual expense method. <p>2. Per Diem Rates</p> <ol style="list-style-type: none"> Delaware agencies will use the rates established by the U.S. General Services Administration for locations within the United States and by the U.S. Department of State for foreign areas. The per diem rate for a location is a combination of a lodging allowance, meals allowance and incidental expense allowance. Within the United States, a standard rate is provided for each year and covers all locations except those which are designated as high cost locations. High cost locations have higher rates. For example, the <u>standard</u> United States per diem rate, through September 30, 2011, is a maximum of: <ul style="list-style-type: none"> \$77 for lodging (tax may be | <p>1. Expenses shall be based on actual expense method.</p> <p>2. Per Diem Rates</p> <ol style="list-style-type: none"> Delaware agencies will use the rates established by the U.S. General Services Administration (GSA) for locations within the United States and by the U.S. Department of State for foreign areas. The per diem for a location is a combination of a lodging allowance, meals allowance and incidental expense allowance. Within the United States, a standard rate is provided for each year and covers all locations. For example, the <u>standard</u> United States rate, through September 30, 2011, is a maximum of: <ul style="list-style-type: none"> \$77 for lodging (tax may be claimed in addition to the maximum lodging amount); and \$46 for meals and incidental expenses. All per diem rates can be found at: <ol style="list-style-type: none"> United States - http://www.gsa.gov/perdiem <ul style="list-style-type: none"> Rates are set each Federal Fiscal Year - | Chapter 11 – Travel Policy v.4.0 |

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| | | | <p>claimed in additional to the maximum lodging amount); and</p> <ul style="list-style-type: none"> \$46 for meals and incidental expenses. <p>d. Over 400 high cost locations in the United States have per diem rates that are higher than the standard rate because of local market conditions.</p> <p>e. All per diem rates can be found at:</p> <p>(1) United States - http://www.gsa.gov/perdiem</p> <ul style="list-style-type: none"> Rates are set each Federal Fiscal Year - October 1 to September 30. (See Exhibit B for a sample of the internet site tables.) <p>(2) Foreign Areas - http://aoprals.state.gov/content.asp?content_id=184&menu_id=78</p> <ul style="list-style-type: none"> Rates are set monthly. | <p>October 1 to September 30. (See Exhibit B for a sample of the internet site tables.)</p> <p>(2) Foreign Areas - http://aoprals.state.gov/content.asp?content_id=184&menu_id=78</p> <ul style="list-style-type: none"> Rates are set monthly. | |
| 06/14/11 | 11 | 11.4.2 | Lodging Plus Fixed Per Diem | Lodging, Meals, and Incidentals | Chapter 11 – Travel Policy v.4.0 |
| 06/14/11 | 11 | 11.4.2 | <p>1. General</p> <p>Reimbursement for lodging costs is authorized when approved official travel is out-of-state, more than 12 hours and overnight lodging is required.</p> <p>2. Accommodations</p> <p>a. Lodging accommodations are priced for single occupancy rooms.</p> <p>b. Accommodations shared with family members or others not on official State/agency business are reimbursable at the single occupancy rate only.</p> <p>c. Accommodations shared with other state travelers should be billed and reimbursed to one traveler. When required, reimbursements to more than one traveler shall be based on a pro rata share as reported on each reimbursement request.</p> <p>d. State travelers may elect to use their personal campers or recreation vehicles, rather than staying in a hotel/motel. When prior approval is received from the appropriate organization authority, the traveler will be reimbursed actual cost, not to exceed the location cost of hotel</p> | <p>1.Lodging</p> <p>a.Lodging costs are authorized when approved official travel is out-of-state, more than 12 hours, and overnight lodging is required.</p> <p>b.Lodging accommodations are priced for single occupancy rooms.</p> <p>c.Accommodations shared with family members or others not on official State/agency business are reimbursable at the single occupancy rate only.</p> <p>d.Accommodations shared with other state travelers should be billed and reimbursed to one traveler. When required, reimbursements to more than one traveler shall be based on a pro rata share as reported on each reimbursement request.</p> <p>e.State travelers may elect to use their personal campers or recreation vehicles, rather than staying in a hotel/motel. When prior approval is received from the appropriate organization authority, the traveler will be reimbursed actual cost, not to exceed the location cost of hotel lodging.</p> <p>f.The reimbursement for lodging, meals, and incidental expenses is the <u>actual cost, limited to 150</u></p> | Chapter 11 – Travel Policy v.4.0 |

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| | | | <p>lodging.</p> <p>e. Reimbursement is for the <u>actual cost, not to exceed the maximum lodging rate for the location</u> (tax may be claimed separately as a miscellaneous expense).</p> <p>f. Conference Lodging Arrangements When hotel rooms are blocked for a conference, seminar, etc., and a special discounted conference hotel rate is provided, the employee should inform the individual making the reservations. The person making the reservations shall then attempt to obtain the conference rate, government rate or lower rate, for the traveler. If a lower rate is not available, the normal reservation procedure should be used.</p> <p>g. Occupancy Tax The State of Delaware is exempt from the tax on occupancy of hotel, motel and tourist home rooms within Delaware only. When in-state overnight accommodations are necessary, the employee should be provided with a copy of the Occupancy Tax Exemption Certificate (see Exhibit C) to be presented to the hotel/motel/etc. Tax on occupancy of hotels in other states must be paid.</p> <p>h. <u>All lodging expenses require receipts.</u></p> <p>3. Meals and Incidental Expenses (M&IE)</p> <p>b. Reimbursement for M&IE is authorized when approved official travel is out-of-state, more than six hours or overnight lodging is required.</p> <p>c. M&IE include:</p> <ol style="list-style-type: none"> (1) Meals (food, beverage, tax, and tips). (2) Incidental Expenses (fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others). (3) Meals and Incidental Expenses are reimbursed at the location rate with <u>no receipts required</u> as shown in the following table: | <p><u>percent of the locality rate, as defined above. To qualify for more than 150 percent and up to 300 percent of the locality rate, per diem rate requires prior approval of OMB and DOA.</u></p> <p>NOTE: Lodging and Meals and Incidental Expenses (M&IE) are separate rates and are not required to be adjusted by an identical percentage. General Services Administration (GSA) maintains separate rates. Exhibit E to this policy provides a template to be used for requests that exceed 150 percent of GSA rate.</p> <p>g. Agencies have the authority to approve lodging expenses up to 150 percent of the locality per diem rate.</p> <p>h. Conference Lodging Arrangements When hotel rooms are blocked for a conference, seminar, etc., and a special discounted conference hotel rate is provided, the employee should inform the individual making the reservations. The person making the reservations shall then attempt to obtain the conference rate, government rate or lower rate, for the traveler. If a lower rate is not available, the normal reservation procedure should be used.</p> <p>j. Occupancy Tax The State of Delaware is exempt from the tax on occupancy of hotel, motel and tourist home rooms within Delaware only. When in-state overnight accommodations are necessary, the employee should be provided with a copy of the Occupancy Tax Exemption Certificate (see Exhibit C) to be presented to the hotel/motel/etc. Tax on occupancy of hotels in other states must be paid. <u>All lodging expenses require itemized receipts.</u></p> <p>2. Meals and Incidental Expenses (M&IE)</p> <ol style="list-style-type: none"> a. All expenses, including each individual meal, must be itemized separately. b. M&IE is authorized when approved official travel is out-of-state, more than six hours or | |

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| | | | <p>(Table omitted. No changes.)</p> <p>c.Reduced M&IE</p> <p>If an agency knows in advance a meal is to be provided without cost to the employee, e.g. included in a conference fee, then a reduction to the daily per diem may be made for the appropriate meal as shown in the following table:</p> <p>(Table omitted. No changes.)</p> <p>NOTE: The remaining 6% is related to incidental expenses.</p> <p>d.<u>No receipts are required for M&IE under the per diem method, and the SuperCard may not be used to charge the meals.</u></p> | <p>overnight lodging is required.</p> <p>c. M&IE include:</p> <p>(1) Meals (food, beverage, tax, and tips).</p> <p>(2) Incidental Expenses (fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others).</p> <p>(3) Meals and Incidental Expenses are not to exceed the location rate, as shown in the following table:</p> <p>(Table omitted. No changes.)</p> <p>d. Reduced M&IE</p> <p>If an agency knows in advance a meal is to be provided without cost to the employee, e.g. included in a conference fee; then a reduction to the daily per diem may be made for the appropriate meal as shown in the following table:</p> <p>(Table omitted. No changes.)</p> <p>NOTE: The remaining 6% is related to incidental expenses.</p> <p><u>All M&IE require itemized receipts.</u></p> | |
| 06/14/11 | 11 | 11.4.3 | <p>1. Receipts are required for individual miscellaneous expenses exceeding \$20.</p> <p>2. Authorized expenses include:</p> <p>a.Ground transportation, including airport shuttle, taxi or public transit.</p> <p>b.Hotel/airport parking and tolls for turnpike, bridges and/or ferries.</p> <p>c.Business related telephone calls.</p> <p>d.Personal telephone calls.</p> <p>(1) Travel for three nights or less, not to exceed \$10 total.</p> <p>(2) Travel for four nights or more, not to exceed \$20 total per week</p> <p>e.Gasoline and/or Other Supplies</p> <p>(1) When state-owned vehicles are used, the Fleet Services fuel access card is the first method of payment. If the traveler is in a location where the Fleet Services fuel access card is not accepted, the expense is reimbursable, and the</p> | <p>Authorized expenses include:</p> <p>a. Ground transportation, including airport shuttle, taxi or public transit.</p> <p>b. Hotel/airport parking and tolls for turnpike, bridges and/or ferries.</p> <p>c. Business related telephone calls.</p> <p>d. Personal telephone calls.</p> <p>(1) Travel for three nights or less, not to exceed \$10 total.</p> <p>(2) Travel for four nights or more, not to exceed \$20 total per week</p> <p>e. Gasoline and/or Other Supplies</p> <p>(1) When state-owned vehicles are used, the Fleet Services fuel access card is the first method of payment. If the traveler is in a location where the Fleet Services fuel access card is not accepted, the expense is reimbursable, and the SuperCard may be used. All in-state purchases of</p> | Chapter 11 – Travel Policy v.4.0 |

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| | | | <p>SuperCard may be used. All in-state purchases of gasoline must be made using the Fleet Services fuel access card.</p> <p>(2) Emergency repairs incidental to using a state-owned vehicle.</p> <p>f. Multiple Employee Meal Expense</p> <p>When multiple employees are having a meal together and more than one meal is being reimbursed, the names of the additional individuals are to be submitted on a schedule itemizing the cost of each individual's meal. Individuals on per diem should have the meal deducted from the individual per diem rate.</p> <p>g. Reimbursement for alcoholic beverages is strictly prohibited.</p> | <p>gasoline must be made using the Fleet Services fuel access card.</p> <p>(2) Emergency repairs incidental to using a state-owned vehicle.</p> <p>f. Multiple Employee Meal Expense</p> <p>When multiple employees are having a meal together and more than one meal is being reimbursed, the names of the additional individuals are to be submitted on a schedule itemizing the cost of each individual's meal. Individuals on per diem should have the meal deducted from the individual per diem rate.</p> <p>g. Reimbursement for alcoholic beverages is strictly prohibited.</p> <p>All miscellaneous expenses require itemized receipts.</p> | |
| 06/14/11 | 11 | 11.4.4 | <p>1. General</p> <p>Actual expense reimbursement for lodging, meals, and incidental expenses is warranted when any of the following conditions exist:</p> <p>a. Lodging and/or meals are provided at a prearranged place, such as a hotel where a meeting, conference, or a training session is held;</p> <p>b. Costs have escalated because of special events (e.g. conventions, natural disasters, etc.);</p> <p>c. Mission requirements; or</p> <p>d. Reason approved by the organization.</p> <p>2. Reimbursement</p> <p>a. The reimbursement for lodging, meals, and incidental expenses is the actual cost limited to 150 percent of the locality per diem rate, as defined above. To qualify for more than 150 percent and up to 300 percent of the locality per diem rate requires prior approval of OMB and DOA.</p> <p>NOTE: Lodging and M&IE are separate rates and are not required to be adjusted by an identical percentage. General Services Administration (GSA) maintains separate rates. Exhibit E to this policy provides a template to be</p> | <p>1. General</p> <p>Actual expense reimbursement for lodging, meals, and incidental expenses is warranted when any of the following conditions exist:</p> <p>a. Lodging and/or meals are provided at a prearranged place, such as a hotel where a meeting, conference, or a training session is held;</p> <p>b. Costs have escalated because of special events (e.g. conventions, natural disasters, etc.);</p> <p>c. Mission requirements; or</p> <p>d. Reason approved by the organization.</p> <p>2. Reimbursement</p> <p>a. The reimbursement for lodging, meals, and incidental expenses is the actual cost limited to 150 percent of the locality per diem rate, as defined above. To qualify for more than 150 percent and up to 300 percent of the locality per diem rate requires prior approval of OMB and DOA.</p> <p>NOTE: Lodging and M&IE are separate rates and are not required to be adjusted by an identical percentage. General Services Administration (GSA)</p> | Chapter 11 – Travel Policy v.4.0 |

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| | | | <p>used for requests that exceed 150 percent of GSA rate.</p> <p>b. Agencies may specify a lower percentage between 100 percent of the locality per diem rate and the 150%.</p> <p>3. Itemization</p> <p>a. All expenses, including each individual meal, must be itemized separately.</p> <p>b. Receipts are required for lodging and any other individual authorized expense when the cost exceeds \$20.</p> | <p>maintains separate rates. Exhibit E to this policy provides a template to be used for requests that exceed 150 percent of GSA rate.</p> <p>b. Agencies may specify a lower percentage between 100 percent of the locality per diem rate and the 150%.</p> <p>3. Itemization</p> <p>a. All expenses, including each individual meal, must be itemized separately.</p> <p>b. Receipts are required for lodging and any other individual authorized expense when the cost exceeds \$20.</p> | |
| 06/14/11 | 11 | 11.4.5 | 11.4.5 Day Trips, In-state Travel, and Before or After Hours | 11.4.4 Day Trips, In-state Travel, and Before or After Hours | Chapter 11 – Travel Policy v.4.0 |
| 06/14/11 | 11 | 11.5 | <ul style="list-style-type: none"> All requests for travel expense reimbursements shall be submitted on the State of Delaware “Personal Expense Reimbursement” (PE) form provided by DOF (see Exhibit D). This form and supporting documentation/required receipts should be submitted to the appropriate organization authority <u>within seven business days</u> after the completion of travel. Fixed per diem amounts should be reflected under “Miscellaneous” as “per diem”. Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A “no receipt - no reimbursement” policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see Exhibit F). Employees may obtain a copy of the Missing Receipt Affidavit form at: http://extranet.fsf.state.de.us/service_desk_forms.shtml. If an employee uses this form, it must be attached to the “Personal Expense Reimbursement” form. Agency fiscal personnel assigning or receiving account coding of travel expenses should ensure that Travel account codes are used in preparing the Personal Expense Reimbursement. | <p>Payment for all travel-related, approved expenses should be made using the Delaware SuperCard. However, in cases where this option is not possible:</p> <ol style="list-style-type: none"> All requests for travel expense reimbursements shall be submitted on the State of Delaware “Personal Expense Reimbursement” (PE) form provided by DOF (see Exhibit D). This form and supporting documentation, including required itemized receipts should be submitted to the appropriate organization authority <u>within seven business days</u> after the completion of travel. Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A “no receipt - no reimbursement” policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see Exhibit F). Employees may obtain a copy of the Missing Receipt Affidavit form at: http://extranet.fsf.state.de.us/service_desk_forms.shtml. If an employee uses this form, it must be attached to the “Personal Expense Reimbursement” form. Agency fiscal personnel assigning or receiving account coding of travel expenses should ensure that Travel account codes are used in preparing the Personal Expense Reimbursement. | Chapter 11 – Travel Policy v.4.0 |
| 06/11/11 | 11 | Exhibit A | Out of State Authorization Form | Out of State Authorization Form | Chapter 11 – |

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| | | | <p>Advance Requested Approved</p> <p>Actual Expense in Lieu of Per Diem Requested Approved</p> <p>Estimated Cost D. Per Diem (M&IE) or Actual Expense (Prior Approval)</p> | <p>Advance Requested Approved</p> <p>Actual Expense in Lieu of Per Diem Requested Approved</p> <p>Estimated Cost D. Per Diem (M&IE) or Actual Expense (Prior Approval)</p> | Travel Policy v.4.0 |
| 06/14/11 | 11 | Exhibit B | <p>EXAMPLE LODGING AND PER DIEM RATES</p> <p>For October 1, 2007 to September 30, 2008 the standard rate is of \$70.00 for lodging and \$39.00 for meals and incidental expenses (M&IE)</p> <p style="text-align: center;">Example of rates for cities in Connecticut October 1, 2007 to September 30, 2008</p> <p>Rates in Table are displayed.</p> | <p>EXAMPLE LODGING AND PER DIEM RATES</p> <p>For October 1, 2010, to September 30, 2011, the standard rate is of \$77.00 for lodging and \$46.00 for meals and incidental expenses (M&IE).</p> <p style="text-align: center;">Example of rates for cities in Connecticut October 1, 2010 to September 30, 2011</p> <p>Revised rates in Table are displayed.</p> | Chapter 11 – Travel Policy v.4.0 |
| 05/13/11 | 11 | 11.5 | Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable. | Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see Exhibit F). Employees may obtain a copy of the Missing Receipt Affidavit form at: http://extranet.fsf.state.de.us/service_desk_forms.shtml . If an employee uses this form, it must be attached to the "Personal Expense Reimbursement" form. | Chapter 11 – Travel Policy v.3.8 |
| 05/13/11 | 11 | Exhibit A | Removed DFMS "Out of State Authorization" form. | Replaced with draft version of FSF "Out of State Authorization" form in standard FSF Form format. | Chapter 11 – Travel Policy v.3.8 |
| 05/13/11 | 11 | Exhibit F | No DFMS "Missing Receipt Affidavit" form existed. | Inserted with FSF "Missing Receipt Affidavit" form in standard FSF Form format. | Chapter 11 – Travel Policy v.3.8 |
| 05/13/11 | 12 | 12.1.2 | b. Travel – See Chapter 13 – Statewide Travel Policy | b. Travel – See Chapter 11 – Travel Policy | Chapter 12 – SuperCard v.4.4 |
| 05/13/11 | 12 | 12.3.1 | a. ... Agencies should refer to Chapter 13 – Statewide Travel Policy for more information regarding combining expenses on a SuperCard. | a. ... Agencies should refer to Chapter 11 – Travel Policy for more information regarding combining expenses on a SuperCard. | Chapter 12 – SuperCard v.4.4 |
| 05/13/11 | 12 | 12.3.1 | 6. Use of card or card number by someone other than the cardholder, except in emergencies as described above, or in Chapter 13 – Statewide Travel Policy . | 6. Use of card or card number by someone other than the cardholder, except in emergencies as described above, or in Chapter 11 – Travel Policy . | Chapter 12 – SuperCard v.4.4 |
| 02/10/11 | 10 | 10.2.4.1 | E. Federal Audit Set-Aside The State has established a process to set aside federal funds to cover the cost of that portion of the statewide single audit, which includes the audit of federal grants. | E. Sub-grants Sub-grants are federal funds or other grant monies received indirectly by a state agency, usually through another state agency. | Chapter 10 – Grants Management v.8.4 |

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| | | | <p>With the exception of DelDOT, all state agencies, which retain dollars for the intended use of the federal program, are responsible for payment of audit fees at a rate of three-tenths of one percent (0.3%) of all federal funds received. If the funds represent either pass-through dollars or contracted dollars, then the participants negotiate an agreement to determine who is responsible for payment of the audit fees.</p> <p>Every agency and school district must budget for audit fees, which are collected by OMB. All school districts, receiving federal grants, are responsible for payment of audit fees at a rate of five-tenths of one percent (0.5%) of all federal funds received.</p> <p>OMB is the responsible agency to pay all federal audit billings on behalf of the agencies, except DelDOT and school districts.</p> <p>F. Sub-grants Sub-grants are federal funds or other grant monies received indirectly by a state agency, usually through another state agency.</p> | | |
| 11/19/10 | 11 | 11.4.1* | <p>f. For example, the <u>standard</u> United States per diem rate, through September 30, 2008, is a maximum of:</p> <ul style="list-style-type: none"> \$70 for lodging (tax may be claimed in additional to the maximum lodging amount); and \$39 for meals and incidental expenses. | <p>c. For example, the <u>standard</u> United States per diem rate, through September 30, 2011, is a maximum of:</p> <ul style="list-style-type: none"> \$77 for lodging (tax may be claimed in additional to the maximum lodging amount); and \$46 for meals and incidental expenses. | Chapter 11 – Travel Policy v.3.6 |
| 11/08/10 | 13 | 13.8.1 | Purchase orders are required for all assets costing \$5000 or more, including assets purchased with the SuperCard. Agencies are required to use the system's Receiver functionality to record asset information. Agencies should contact TBD for assistance or questions. | Purchase orders are required for all assets costing \$5000 or more, including assets purchased with the SuperCard. Agencies are required to use the system's Receiver functionality to record asset information. Agencies should contact CAM for assistance or questions. | Chapter 13 – Asset Management v.8.4 |
| 09/16/10 | 7 | 7/15 | To permanently correct an expired line of funding, payroll end users must locate and recode the source of the expired appropriation in PHRST. | To permanently correct an expired line of funding, PHRST End Users must locate and recode the source of the expired appropriation in the PHRST system. | Chapter 07 – Purchasing and Disbursements v.3.8 |
| 09/16/10 | 7 | 7.15 | That is, the Central Payroll team must be able to see how an individual was funded, look at the work the individual is assigned, and make the determination the funding is appropriate for the work. Payroll funding adjustments must be made at the paycheck level, associated with a single individual. | That is, the Division of Accounting staff must be able to look at the work the individual is assigned and make the determination that the funding is appropriate for the work. Payroll funding adjustments must be made at the paycheck level and are associated with a single individual. | Chapter 07 – Purchasing and Disbursements v.3.8 |
| 09/16/10 | 7 | 7.10.1 | The salaries of state officials and | The salaries of state officials and employees | Chapter 07 – |

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| | | | employees are paid on a bi-weekly basis. Payments are for one twenty-sixth (1/26 th) of the annual salary. The bi-weekly payment represents earnings for the period ending 14 days prior to the check date for all state officials and employees, except the Governor (29 Del. C. 2712 (a)). | are paid on a bi-weekly basis. The bi-weekly payment represents earnings for the period ending 14 days prior to the check date for all state officials and employees (29 Del. C. 2712 (a)). | Purchasing and Disbursements v.3.8 |
| 09/16/10 | 7 | 7.10 | <p>Payment of earnings by state officials and employees, both salaried and hourly, is accomplished through Central Payroll (Payroll Human Resources Statewide Technology (PHRST)), as a service to DOF and OST. A master employee information and payroll file is established and/or updated whenever a change occurs in an employee's status.</p> <p>NOTE: Payroll processing is on the exception basis, and once established, it will remain unchanged until administrative action is taken by the agency.</p> <p>Separate instructions are provided to each agency by DOF with respect to changing the status of an employee on the master payroll file. Prompt submission of all documentation to PHRST is imperative for orderly and timely payroll processing.</p> | Payment of earnings to state officials and employees, both salaried and hourly, is accomplished through PHRST (Payroll Human Resources System Technology) as a service to DOF and OST. | Chapter 07 – Purchasing and Disbursements v.3.8 |
| 09/16/10 | 7 | 7.3 | 46. OMB's GSS – replenishment for postage meter (ASF). | <p>46. OMB's GSS – replenishment for postage meter (ASF).</p> <p>47. Energy expenses for school districts when paid out of State funds appropriated specifically for that purpose.</p> | Chapter 07 – Purchasing and Disbursements v.3.8 |
| 09/16/10 | 6 | 6.5.2 | There are legal distinctions and ramifications between retaining a consultant and hiring an employee. For example, the State incurs liabilities for withholding and/or the payment of income taxes, FICA, workers compensation, unemployment compensation, and pension for employees. | There are legal distinctions and ramifications between retaining a consultant and hiring an employee. For example, the State incurs liabilities for withholding and/or the payment of State, Federal, and Local income taxes, OASDI and Medicare, workers compensation, unemployment compensation, and pension for employees. | Chapter 06 – Approvals v.3.6 |
| 07/20/10 | 7 | 7.10.1 | <p>The salaries of state officials and employees are paid on a bi-weekly basis. Payments are for one twenty-sixth (1/26th) of the annual salary. The bi-weekly payment represents earnings for the period ending 14 days prior to the check date for all state officials and employees, except the Governor (29 Del. C. 2712 (a)).</p> <p>An exception to this policy is made for employees of the Delaware Department of Transportation (DelDOT) employed on an hourly rate of pay. The wages of these persons shall be paid semi-monthly. The first payment of one-half the monthly salary or one twenty-fourth (1/24th) of the annual salary on the seventh day of the calendar month, and the second payment shall be paid on the 22nd day of the</p> | <p>The salaries of state officials and employees are paid on a bi-weekly basis. Payments are for one twenty-sixth (1/26th) of the annual salary. The bi-weekly payment represents earnings for the period ending 14 days prior to the check date for all state officials and employees, except the Governor (29 Del. C. 2712 (a)).</p> <p>If any of the above dates of payment falls on a Saturday, Sunday or holiday, payment shall be made on the last working day prior to the specified date of payment. (29 Del. C. §2712 (a)(3)) Methods of payment may include checks, drafts, direct deposits, and electronic funds transfers (29 Del. C. 2712 (b)).</p> | Chapter 07 – Purchasing and Disbursements v.3.7 |

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| | | | <p>calendar month by the payment of the remaining balance of the remaining one-half the monthly salary or one twenty-fourth (1/24th) of the annual salary.</p> <p>If any of the above dates of payment falls on a Saturday, Sunday or holiday, payment shall be made on the last working day prior to the specified date of payment. (29 Del. C. §2712 (a)(3)) Methods of payment may include checks, drafts, direct deposits, and electronic funds transfers (29 Del. C. 2712 (b)).</p> | | |
| 07/20/10 | 7 | 7.10 | <p>Payment of earnings by state officials and employees, both salaried and hourly, is accomplished through Central Payroll (Payroll & Human Resources System Tracking (PHRST)), as a service to DOF and OST.</p> | <p>Payment of earnings by state officials and employees, both salaried and hourly, is accomplished through Central Payroll (Payroll Human Resources <u>Statewide Technology</u> (PHRST)), as a service to DOF and OST.</p> | Chapter 07 – Purchasing and Disbursements |

*Chapter 11, Section 11.4.1, Number 2c, must be verified and updated every October 1, based on the Federal Per Diem rates for Lodging, and Meals and Incidental Expenses.